

G. R. S. IX-5]

Previous references.

Q.4 File No. 170/01

191

Serial Nos. 1-7

(Gen. Finance)

Later references.

P. 20 (E)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-7

Major Part B for April 1902.

SUBJECT.

Appointment of a Special auditor in Civil Courts

Q.4 — no: 41 1548 B 12.4.02 To The Comptroller

Issues certain instructions re. The Special audit

of Civil Courts Accounts.

Indexed

for minor

Kus

Memo.

9.7.190- 01-

Subject :- Appointment of
a Special Auditor for
auditing the accounts of
the Civil Courts

S No- 28-

In sanctioning the appointment^x
of Auditor Gopalisingar of the
Comptrollers office to audit the
accounts of the Courts at Mysore
and of the Munsiff's Courts of
Serilingapatam and Nanjangud
Govt observed that it would
^{perhaps} be a better plan and would
secure uniformity to appoint
this official a Special Auditor
for dealing with the accounts
of

of all the Civil Courts in regular rotation and requested to be favored with the views of the Chief Court and of the Comptroller in the matter

In reply, the Comptroller states that he has no objection to the auditor Gopalasingar being appointed to audit the accounts of all the Civil Courts and that he may be given the pay of an Assistant Superintendent in his office viz Rs 70 rising to Rs 100 by annual increments of Rs 5. If the Govt and the Chief Court require the services of a Superintendent or Examiner for this work, he says that he can spare the services of one

Auditor Gobakemgar has
 had long experience
 in this work and been
 spoken well of both
 by the Controller &
 the Chief Court.

He may be made
 the special auditor &
 given the Pay & Status
 of an Examiner -
 Rs. 100-10-150.

25/7

Recd
 25/7/01
 1445

¹⁴⁴⁵ Is this an addition
 to the existing
 Establishment.
 I do not quite under-
 stand what the
 Comptroller means
 that the fort has to
 fix the pay scale.
 I am not prepared to
 sanction extra Estab-
 -ment. But to meet
 the wishes of the Chief
 Court to have either
 a proper status for the
 audit (auditing) officer. There is no
 objection to sanction the
 proposal of the Secy as
 a temporary arrangement
 in Gobakemgar. This will

Rev. Dir. Pitt

Issue orders accordingly.

29/7/01 *Thur*

Draft put up for
 appl
 31-7-01
 may

held good when for
 under no diff. I have
 and am with 27/7/01

provided his pay is fixed at
Rs 150 rising to Rs 200 by
annual increments of Rs 10

The Registrar, Chief Court,
states that the judges consider
that the periodical audit of
the accounts of the Civil Courts
as suggested by Govt, will be
a decided advantage and
that they desire that the
audit should be performed
by an account officer of the
status of a Superintendent
or Examiner and that the
officer deputed may, with
advantage, be changed

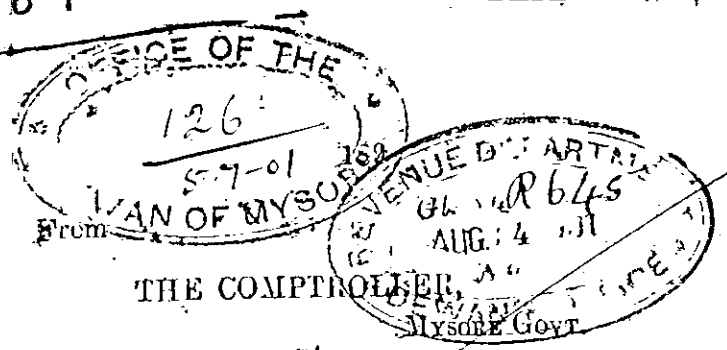
from time to time ^{his report}
being sub^d to the Chief Court
into the Comptroller's remarks.
Subd. proposes to ~~accept~~
The Chief Court suggested
may be approved as also
the Comptroller's suggestion regarding
to be given to an officer of the
required status

SR
19/10/01
20/7/01

Reply recd from the Chief to perhaps
Dm
17/7/01

Q 7 170-01-1

J 33
DEPARTMENT



To
THE SEQY TO GOVT. OF MYSORE,
Rev. of Govt. Dept.

Dated.
Despatched 4 July
Received
No. 39
No.

SUBJECT MATTER.

Stating that he has no
objection to the transfer
to post. begin of 2nd acct.
for payment of his dis.

J. 7/12/23 of 1899-1900 p. 100
Dm
10/7/01

may this await the receipt
of a reply also from the
Chief Court as desired in
Govt. Pro: no 16926-27 of 19.6.01
(Serial no 28 of the file) J. 1682
Subd
ma 117.

5-7-01
No 39

Record DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 4 July 1901

From

E. R. SUBRAYER, Esq.,

COMPTROLLER, GOVT. OF MYSORE.

THE SECRETARY TO THE GOVT. OF MYSORE,

General & Revenue DEPT. S

SIR,

I have the honor to acknowledge receipt of Government order No 16926-7 dated 14th June last and to state that I have no objection to the transfer to Judicial Department of 2nd grade Accountant Gopalramgar of Mysore and to his being appointed as an Auditor of all the Civil Court Accounts.

2 If Gopalramgar continued to remain in my office till September next he would, subject to his passing Higher Departmental Examination be promoted to the 1st grade of Accountant on pay of Rs 90 rising to Rs 100 by Annual increments of Rs 5/- The above pay and status which is that of an Assistant Superintendent in my

Office I consider sufficient - for this
Special work. If however the Govern-
ment and Chief Court require the
services of an official of the status
of a Superintendent or Examiner
I can spare the services of one
provided his pay is fixed at
Rs 150/- rising to Rs 200/- by annual
increments of Rs 10/-

I have the honor to be,
Sir

Your Most Obedient Servant

W. M. M. M.

Comptroller

367
9
962
92 Kb 46

Bangalore.

12th July 1901.

9.7.170-01-2

From

The Registrar of the Chief Court of Mysore.

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

With reference to Government Proceedings No. I6926-27
J.1682 dated the 19th June 1901 and the Comptroller's letter to you (No.30 of the 4th Instant), I have the honor to state that the Judges consider that a periodical audit of the accounts of all the Civil Courts in the Province will be a decided advantage. They think, however, that as accounts of Courts of the District and Sub-Judges will have to be so examined, it is desirable to have the audit performed by an account Officer of the status of a superintendent or examiner and that the Officer to be deputed for the purpose may, with advantage, be changed from time to time. They would accordingly recommend that the Comptroller may be permitted to depute an Account Officer of the required status annually for such audit and that his reports may be ordered to be submitted to this Court with the Comptroller's remarks.

I have the honor to be,

Sir,

Your most obedient servant

W. Rajagopal Rao

Registrar.

Am.

TREASURY ACCOUNT DEPARTMENT

4.7.120-01-3

No. 997
144

OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 9th August 1901. 139

12

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Government.

To H. V. Kunjindya Iyengar M.A. M.L.A.
The Secretary to the Govt. of Mysore,

General and Revenue Deps

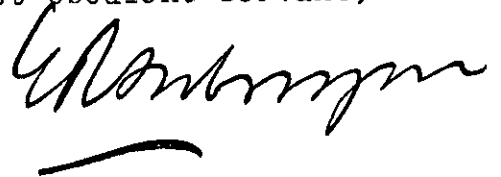
SIR,

With reference to Government Pro: No.122-4 dated 24th July 01, deputing Accountant Gopala Iyengar of this Office for special duty under Mr.Scott Examiner, Public Works and Railway accounts, I have the honor to request that you will be so good as to inform me to what head of account his pay and allowance has to be debited for the period he may be employed under Mr. Scott.

I have the honor to be,

Sir,

Your most obedient servant,



Comptroller.



Shif
Draw the Comptroller
after 2- G.O. no
301-2 of 16 inst
20/8/01

Draft- Subd
20/8/01

Gen. 30]

From

E. R. SUBBAYEE, ^{Asst.} OFFICE
Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Rev. H. H. H. Dept.
Bangalore

Dated

Despatched

12 August

Received

General No. 997
No. 141

Enclosure No.

In reply to

SUBJECT.

Requesting to inform
to what head of account
by police pay & allow
has to be debited the mag^r
employee under Mr. Scott.

References (to be entered only in the
Dewan's Office).

Ref
Subd. 15.8.01

The Ref. quoted was sent to
Asst Secy with the Dewan on 27/7/01
15/8/01
Ref. Subd. 15.8.01
Subd. 15.8.01

Draft in apte no. 11

SECRETARY OF MYSORE

9.7.170-01-4

Read again:-

Govt. Order No.16923-27/J.1332

dated 19th June 1901 regarding the appointment of Gopaliengar as special auditor for auditing the accounts of all the Civil Courts in regular rotation.

Read:-

(1) Comptroller's letter No.39 dated 4th July 1901 proposing the transfer of Gopaliengar to the Judicial Department, and his appointment as auditor on the pay of an Assistant Superintendent of his Office viz. Rs.70-5-100.

(2) Letter No.367/9 dated 12th July 1901 from the Registrar, Chief Court, stating that the Judges are of opinion that an Account Officer of the Status of a Superintendent or Examiner may be deputed annually for auditing the accounts and that his reports may be submitted to them with the Comptroller's remarks.

HHHHHHHHH

Order thereon No. *Fl 3072 8/16/8/01*

Government agree with the views of the Chief Court that the Officer appointed to audit the accounts of all the Civil Courts should be of the grade of a superintendent or Examiner. They are accordingly pleased to appoint Gopaliengar who has gained experience ⁱⁿ the work as auditor subject to his passing the departmental

Submitted for approval
to the Dewan ~~adviser~~
10/8/1901 *Hus*

Recd
11.8.01
Mysore
1628

1579
Approved
12.VIII.07

prescribed by Govt

examinations (if any) on a salary of Rs.100-10-150,
as temporary arrangement, with effect from the
1st of July 1901. Government are not prepared
to sanction an extra establishment on this
account. Gopaliengar should be borne on the
Comptroller's Office Staff and his pay disbursed
accordingly

Gopaliengar will draw this pay also while

*employed for
special duty under
Mr. Scott.*

A copy of the letter from the Registrar of the
Chief Court read above will be forwarded to the
Comptroller for information and guidance.

H. H.
Secretary. *14/8/01*
m. 19-8-01

To, *12*
9/8/01

The Comptroller, Mysore Govt.

The Registrar, Chief Court.

Copied
1-8/8/01

g. 7. 170-61-5

Draft

190

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS

To

The Comptroller,
Mysore Govt.

Dated

21-8-01

Despatched

21

Received

General No.

326

Enclosure No.

His letter no. 997 dated 12th August 1901 requesting to be informed as to ^{the} ~~what~~ head of account ^{to which} the pay and allowance of ~~the~~ ^{Gopalengar} should be debited for the period he may be employed under Mr. Scott, Examiner, Public Works and Railway accounts

With reference to the above has the honor to invite the Comptroller's attention to Govt order no. 28301-2 dated 16th August 1901, wherein it is laid down that Gopalengar should be

home on the Comptroller's office
staff and his pay, disbursed
accordingly.

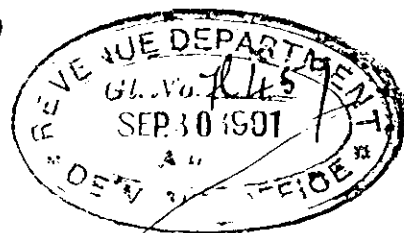
By order
VW/8/01
For Secretary

copy
VW/8/01

G. 7. 120-01-6

RECEIVED SEP 25 189

189



From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore

Rev. H. K. Dept.

The points to be decided are

1). Whether the scheme of outside audit sanctioned by Govt in their order No. 4747¹ dated 15th Dec 1900 is not sufficient for auditing the Civil Courts accounts. If it is, the appointment of B. Gopalalingar^{as auditor} becomes unnecessary.

2). Whether B. Gopalalingar's pay should be paid by the Comptroller's office or, since he does not work under the orders of the Comptroller, by the Chief Court or the Dewan's Office.

Subd to the Secty for orders.

H.D. 5/10/01.

In G.O. No 301-2 of 16.8.01, Gopalalingar has been appointed as Auditor as a temporary arrangement. The Comptroller may be requested to give effect to the order Subd to the Secty.

12/10/01

Submitted to the Dewan with a draft reply -

2845-11.01.
2231-28/12/01

8/4/02

Dated 18

Despatched 26 September

Received

L. F. No. 1947
No.

SUBJECT MATTER.

Acknowledging the receipt of Govt. order No 301-2 of 16/8/01 directing that a temporary arrangement, Gopalalingar a 2nd-grade auditor in this Office is appointed Kuria on pay Rs. 100 to 100.

References

H.D.
30/9/01

Subd with refes
5/10/01

2/502
R.F. No. 1947

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 18th Sept: 1901. 180

From

E. R. SUBRAYER, Esq., B.A.B.C.E.

Comptroller, Mysore Govt.

To H.V.Nanjundayya, Esq., M.A.M.L.

~~The~~ Secretary to the Govt. of Mysore,

General and Revenue _____ Depts

SIR,

I have the honor to acknowledge receipt of Government order No.FL301-2 dated 16th August 1901, directing that as a Temporary arrangement Gopaliengar a second grade Accountant in my Office is appointed auditor on pay Rs.100-10-150 and forwarding for my guidance copy of letter No.307-8/9 dated 12th July 1901 from the Registrar of Chief Court.

2. I beg to invite attention to the marginally noted

correspondence from

- 1 Chief Secretary's No.9959/550-52 dated 29-12-92 with one enclosure.
- 2 Comptroller's letter Nos.3698 dated 27-1-93
- 3 Chief Secretary's No.19111/1063 dated 15-5-93
- 3 Comptroller's Memo " 7-9-93
- 4 G.O.7205-13RF87-92 " 16-10-93
- 4 Comptroller's letter No.3113 dated 2-12-93 to the Registrar Chief Court
- 4 G.O.No.9526-27 I1097 dated 17-2-97
- 3 Comptroller's letter No.8622 dated 7-5-98
- 3 --do-- "2457/R208 dated 20-11-99
- 4 Secretary's letter No.2923/AF87-92 " 6-10-00
- 5 Comptroller's letter No.3025 dated 23-11-00
- 6 G.O.No.4747/RF87-92 dated 15-12-00
- 6 G.O.No.16926-27/J682 dated 19-6-01
- Comptroller's letter No.39 dated 4-7-01

which it will be found that in the Scheme for outside audit based on the lines obtaining in British India and submitted to Government on 7-9-93 provided for the audit of all Civil Court accounts, but the Govern-

ment and the Chief Court considered that a separate auditor working under the orders of the Chief Court was necessary for examination of these accounts. In the copy of the Registrar's letter now sent to me for information and guidance the Chief Court desire that the Comptroller should be made responsible for arranging the audit of and report on these accounts by deputing;

periodically a Superintendent of my Office, thus vertically bringing these accounts also under the Scheme of outside audit originally proposed by me and sanctioned by Government in their order No. 4747 dated 15th Nov. 1900
RT 67-92

3. The Government have however in forwarding this copy to me for guidance been pleased to appoint as a Temporary arrangement B. Gopaliengar 2nd Grade Accountant of my Office as auditor on Rs. 100-10-150 and directed him to be borne on the establishment of my Office.

4. I beg therefore to be informed whether as now desired by the Chief Court, all the Civil Court accounts should be examined by the outside Audit branch of my Office in which case the Gazetted Officers of my Office including myself will audit periodically the accounts of all the Courts at the Head Quarters of the District along with the other District accounts including those of the Treasury and a competent auditor ^{of 2nd or 3rd grade} will be sent round to the Taluks for audit of and report on the accounts of Munsiff Court along with other Taluk accounts which will be reviewed by me in communication with the Officers concerned wherever necessary and submitted to Chief Court for orders. In ~~the~~ case, no extra hand will be necessary

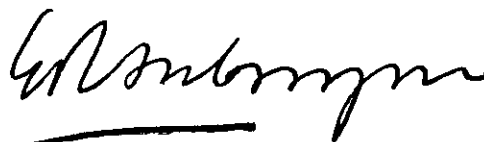
5. If, however, Government consider that a special Auditor working under the orders of Government or Chief Court is necessary for any extra special work that may have to be done from time to time similar to the one on which Gopaliengar is now employed and if with that object this accountant has been appointed subject to passing any higher Departmental Examination which the Government may prescribe, different ~~from~~ the one prescribed in the Comptroller's Office Manual, for which, Gopaliengar did not even appear though on each occasion he was duly warned to do so, the appointment will be so Registered in the books of my Office. But I beg leave to submit that this special Auditor working under the orders of Government or Chief Court, not under those of the Comptroller, should be borne on the establishment of the Dewan's Office or on that of the Chief Court.

6.. Pending further orders of Government, the pay of Gopaliengar as a Temporary Special Auditor is being passed as directed at Rs.100/- a month from 1st July last.

I have the honor to be,

Sir,

Your most obedient servant,

A handwritten signature in cursive script, appearing to read 'G. Subramanyam', written over a horizontal line.

Comptroller.

Handwritten initials, possibly 'MC', written below the signature.

15-48

121 1160

Later reference

9-7613-11 SL-1-2 B NOV 12
DO-169-12 SL-3 12/1/13

9.7.170-01-7

Read letter no. 194-7

d. 18/26 Sep 1901 from the

Comptroller Concerning
Appt of
the Special auditor of
Arts, Court Accounts,
order in G. O. no. 301-2 d. 16.8.99
Read there on

✓
no 78 15248 8/12/4/02
✓ 12

The Comptroller is to
give due effect to the
order already passed
Till then when the
Scheme of outside au-
dit is properly re-examine
the Special auditor
may be included in
it. Till then, the work
of audit may be
carried on in the
same manner as
it was before ~~the~~
~~12/1/13~~

the last order was
passed

Hym
#28/12

und
8.11.02
Junc
1/10/21

20

The Lampstrutter,
Mysore - 1911